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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS AND CENTRAL EXCISE

New Delhi, the 1st June 1961

G.S.R. 756.—In exercise of the powers conferred by sub-section (3) of Section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the Customs and Central Excise Duties Export Drawback (General) Rules, 1960, the same having been previously published as required under the said sub-section (3) of section 43B, namely:—

AMENDMENT

1. These rules may be called the Customs and Central Excise Duties Export Drawback (General) Amendment Rules, 1961.

2. In the First Schedule to the Customs and Central Excise Duties Export Drawback (General) Rules, 1960

(i) for Serial Number 3 and the entries relating thereto, the following shall be substituted, namely:—

“3 Cigarettes in the manufacture of which foreign tobacco other than tobacco of Pakistan and Burma origin has been used,	Thirty-three rupees per Kilogramme of imported tobacco other than of Pakistan or Burma origin contained in the cigarettes :
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Provided that:—

(a) drawback at this rate shall be paid in respect of only such cigarette as have been manufactured by a person who has been registered for this purpose by the Chief Customs Officer in whose jurisdiction such cigarettes are manufactured; and

(b) the quantity of foreign tobacco other than tobacco of Pakistan and Burma origin, contained in the cigarettes being exported, is established to the satisfaction of the Customs Collector.”

(ii) for Serial Number 7 and the entries relating thereto the following shall be substituted, namely:—

“7 Pipe or Cigarette tobacco in the manufacture of which foreign tobacco, other than tobacco of Pakistan and Burma origin has been used

Thirty-three rupees per kilogramme of imported tobacco, other than of Pakistan or Burma origin, contained in the pipe or cigarette tobacco:—

Provided that:—

- (a) drawback at this rate shall be paid in respect of only such pipe or cigarette tobacco as has been manufactured by a person who has been registered for this purpose by the Chief Customs Officer in whose jurisdiction such pipe or cigarette tobacco is manufactured;
- (b) the pipe or cigarette tobacco is manufactured under the supervision of Customs or Central Excise Officers;
- (c) the pipe or cigarette tobacco is packed in tamper proof, sealed containers, bearing on their outside detailed description of the goods; and
- (d) the quantity of foreign tobacco other than tobacco of Pakistan and Burma origin, contained in the pipe or cigarette tobacco being exported is established to the satisfaction of the Customs Collector.”

(iii) for Serial Number 24 and the entries relating thereto the following shall be substituted; namely:—

“24 Cigars in the manufacture of which foreign cigar wrapper tobacco, other than cigar wrapper tobacco of Pakistan or Burma origin, has been used.”

Thirty-three rupees per kilogramme of imported cigar wrapper tobacco, other than of Pakistan, or Burma origin, used in the manufacture of cigars.

Provided that:—

- (a) the packages of imported materials have been verified by the Customs Collector and sealed with the Customs seal before delivery at the port of import;
- (b) the sealed packages have been opened and the imported material used for manufacture, with the permission of the Central Excise Officer in charge of the factory in which the cigars are manufactured;
- (c) the manufacturer has maintained such accounts of the use of the imported cigar wrapper tobacco as may be prescribed by the Assistant Collector of Central Excise in whose jurisdiction the factory in which the cigars are manufactured, is situated; and
- (d) the export is made under form A. R. 4 (Central Excise series No. 60) prescribed under the Central Excise Rules 1944.”

[No. 66/F. No. 34/35/61-Cus.IV]

M. C. DAS, Dy. Secy.